

## **IRS TAX TIP 2002-36**

### **VOLUNTEER INCOME TAX ASSISTANCE**

Are you puzzled by the tax law and which credits and deductions you can take? If so, then why not take advantage of the IRS Volunteer Income Tax Assistance (VITA) Program or the Tax Counseling for the Elderly (TCE) Program, both of which offer free tax help. VITA and TCE sites are located at convenient community locations. These sites provide free basic income tax return preparation to individuals with low to moderate incomes, individuals with disabilities, non-English speaking taxpayers, and the elderly. In addition to free tax return preparation assistance, many sites also offer free electronic filing (e-filing).

Volunteers participating in the VITA and TCE Programs consist of IRS employees and individuals from the community who volunteer their time and services to provide free tax preparation assistance to individuals who may find it difficult to pay for tax preparation services. The volunteers who provide this valuable service receive training provided by IRS employees and other tax professionals.

In addition to offering free income tax preparation assistance, many VITA and TCE sites offer e-filing. Individuals taking advantage of the e-file program will receive their refunds in half the time compared to returns filed on paper — even faster when they take advantage of direct deposit of the refund. A faster refund is not the only advantage of using e-file. Electronically-filed returns are more accurate, and e-filers receive an acknowledgment from the IRS that it has received the return.

Taxpayers wanting to take advantage these volunteer assistance programs should bring the following information with them when they visit a VITA or TCE site:

- Form W-2, “Wage and Tax Statements,” from each employer;
- Forms 1099, for such things as interest or dividends;
- A list of income and expenses;
- A copy of last year's tax return; and
- All other information pertinent to this year's tax return.

Filing your taxes can be easy and free. Take advantage of the volunteer assistance program in your area to receive free income tax preparation assistance. Visit the IRS Web Site at [www.irs.gov](http://www.irs.gov) to learn more about the IRS volunteer assistance programs. To obtain the location, dates, and hours of the volunteer site closest to you, call the IRS toll-free help line at 1-800-829-1040.

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